

BAKER & HOSTETLER LLP
45 Rockefeller Plaza
New York, New York 10111
Telephone: (212) 589-4200
Facsimile: (212) 589-4201

*Attorneys for Irving H. Picard, Esq., Trustee
for the Substantively Consolidated SIPA Liquidation
of Bernard L. Madoff Investment Securities LLC
and the Estate of Bernard L. Madoff*

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

SECURITIES INVESTOR PROTECTION
CORPORATION,

Plaintiff,

v.

BERNARD L. MADOFF INVESTMENT
SECURITIES LLC,

Defendant.

In re:

BERNARD L. MADOFF,

Debtor.

Adv. Pro. No. 08-01789 (SMB)

SIPA Liquidation

(Substantively Consolidated)

CERTIFICATE OF SERVICE

I hereby certify that on April 12, 2021 a copy of *the Trustee's Opposition to the Untimely Objection Filed By Renee Robinow Soskin to the Thirty-Sixth Omnibus Motion to Affirm the Trustee's Claims Determinations and Overrule Objections that Appear to Raise Factual Issues and the Declaration of Vineet Sehgal In Support of the Trustee's Opposition* was filed electronically. Notice of this filing has been sent through the Court's Electronic Case Filing

System and via electronic transmission to the email addresses designated for delivery and/or by placing true and correct copies thereof in sealed packages designated for regular U.S. Mail, postage prepaid and properly addressed to those parties as set forth on the attached Schedule A.

Dated: April 12, 2021
New York, New York

By: /s/*David J. Sheehan*
Baker & Hostetler LLP
45 Rockefeller Plaza
New York, New York 10111
Telephone: 212.589.4200
Facsimile: 212.589.4201
David J. Sheehan
Email: dsheehan@bakerlaw.com

*Attorneys for Irving H. Picard, Trustee for the
Substantively Consolidated SIPA Liquidation
of Bernard L. Madoff Investment Securities LLC
and the Estate of Bernard L. Madoff*

SCHEDULE A

Government Parties

Counsel to the JPL
Eric L. Lewis
Email: Eric.Lewis@baachrobinson.com

Internal Revenue Service
Centralized Insolvency Operation
Philadelphia, PA 19101-7346

Internal Revenue Service
District Director
New York, NY 10008

Securities and Exchange Commission
Alexander Mircea Vasilescu
Email: vasilescua@sec.gov

Securities and Exchange Commission
Preethi Krishnamurthy
Email: krishnamurthyp@sec.gov

Securities and Exchange Commission
Terri Swanson
Email: swansont@sec.gov

Securities Investor Protection Corporation Kenneth Caputo
Email: k.caputo@sipc.org

Securities Investor Protection Corporation Nate Kelley
Email: nkelley@sipc.org

Securities Investor Protection Corporation Josephine Wang
Email: jwang@sipc.org

Securities Investor Protection Corporation Kevin Bell

Email: kbell@sipc.org

U.S. Department of Justice, Tax Division
Washington, DC 20530

BLMIS Customers

Alan G. Cosner
Email: alan@cosnerlaw.com

Alder Family Foundation
Email: lovormon@aol.com

Amy Cappellazzo
Email: joannerosen@gmail.com

Andy Huang
Email: andy.huang@ipcg.com.sg

Arlene R. Chinitz
Email: arlenerc54@hotmail.com

Aruna Muchhal
Email: muchhal@netvigator.com

Au Yuet Shan
Email: eau203@gmail.com

Bernard W. Braverman
Email: berniebraverman@gmail.com

Birgit Peters
Email: birgit.peters2010@yahoo.com

Capital Bank
Email: berthold.troiss@capitalbank.at

Carole Coyle

Email: bionicdoll@aol.com

Cheung Lo Lai Wah Nelly
Email: freedomlo@yahoo.com.hk

Chien-Liang Shih
Email: gary.libra@gmail.com

Chi-Hua Liao
Jhubei City, Hsinchu County,
Taiwan

Crisbo S.A.
Email: arroyo@rya.es; arroyoignacio@hotmail.com

David B. Epstein (IRA Bene)
Email: david1943@comcast.net

David Drucker
Email: daved628@aol.com

Donald P. Weber
Email: mdweb27@me.com

Fifty-Ninth Street Investors LLC
Email: mguzzino@resnicknyc.com

FJ Associates, S.A.
Email: pabst@mantomgmt.com

Fondo General De Inversion Centro America-No, S.A.
Email: pabst@mantomgmt.com

Frederick Cohen and Jan Cohen JT WROS
Email: fcohen@duanemorris.com

Gloria Sandler
Email: mauricesandler@gmail.com

Goore Partnership
Email: hyassky@aol.com

Harriet Rubin
Las Vegas, NV 89117

Howard Stern
Email: hstern@wzssa.com

Ilse Della-Rowere
Vienna, 1210
Austria

J. Todd Figi Revocable Trust
Email: jakefigi2@aol.com

Jane Delaire
Email: j.delaire@yahoo.com

Jeanette Margaret Scott Steer
Email: bobjen8@bigpond.com

Joanne Rosen
Email: joannerosen@gmail.com

John B. Malone
Email: doctor1000@earthlink.net

John H. Petito
Lumberville, PA 18933

John Stirling Gale
Email: galejs@gmail.com

Jose Haidenblit
Email: chore55@yahoo.com

Kamal Kishore Muchhal
Email: muchhal@netvigator.com

Kenneth Springer

Wellington, FL 33414

KHI Overseas Ltd
Hong Kong

KR Erwin Hawle
4865 Nussdorf am Attersee,
Austria

Krates, S.A.
Email: pabst@mantomgmt.com

Kwok Yiu Leung
Email: yiuleung@yahoo.com.hk

and
Email: yiuleunghk@gmail.com

Lam Shuk Foon Margaret
Email: srohdie@bellsouth.net

Lee Mei-Ying
Email: icbcmylee@yahoo.com.tw

Li Fung Ming Krizia
Email: krizia_ligale@yahoo.com.hk

Lindel Coppell
Email: lindencoppell@gmail.com

Marcia Roses Schachter
Email: marciroses@aol.com

Mark A. Soslow, CPA on behalf of
Trust u/w/o Daniel Sargent c/o Elaine Sargent
Email: msoslow@untracht.com

Marshall W. Krause, Esq.
Email: mrkruze@comcast.net

Martha Alice Gilluly
Email: marny@corsair2.com

Martin Wimick
Email: mwinick@hotmail.com

Matthew F. Carroll
Email: mattfcarroll@msn.com

Maurice Sandler
Email: mauricesandler@gmail.com

MLSMK Investments Co
Email: stanleymkatz@mac.com

Nancy Dver Cohen
Email: ndver@comcast.net

Ng Shok Len
Taikoo Shing,,
Hong Kong

Ng Shok Mui Susanna
Taikoo Shing,,
Hong Kong

Nicholas Kardasis
Email: gdnite@earthlink.net

Panagiotis Moutzouris
Voula GR-16673,
Greece

Partricia M. Hynes
Email: rreardon@stblaw.com

Paul Maddocks
Email: maddockspaul@gmail.com

Peerstate Equity Fund L.P.
c/o Lou Prochilo
Northport, NY 11768

Peerstate Equity Fund, L.P.
Email: rng67@comcast.net

PFC Nominees Limited
Email: info@pfcintl.com

Phyllis Pressman
Email: peplady5@gmail.com

Ralph Schiller
Email: optics58@gmail.com

Rausch Rudolf
Email: rudolf.rausch@gmail.com

Remy Investments Corp
London W1G 9QD,
England, United Kingdom

Richard G. Corey
Charleston, WV 25302

Richard Hoefer
Email: richard.hoefer@utanet.at

Richard Jeffrey Clive Hartley
Email: rjch@netvigator.com

Robert Douglas Steer
Email: bobjen8@bigpond.com

Robins Family Limited Partnership
Email: charles.robins@weil.com

Roy L. Reardon JTWROS
Email: rreardon@stblaw.com

Samuel Frederick Rohdie
Email: srohdie@bellsouth.net

Shao-Po Wang
New Taipei City 236,,
Taiwan

Simcha Gutgold
Email: simcha.gutgold@gmail.com

Siu Yuen Veronica Nh
Email: yiuleung@yahoo.com.hk

and
Email: yiuleunghk@gmail.com

Stephen Hill
Email: leyла.hill@hos.com

Stuart Nierenberg, Trustee for Ltd Editions Media Inc. Defined Benefit Plan Trust dtd 2/9/99
Email: stuart@silverboxsw.com

Sunyei Ltd. Jaques Lamac
Email: jaqueslamac@gmail.com

The Gottesman Fund
Email: dgottesman@firstmanhattan.com

Timothy Robert Balbirnie
Email: tim.balbirnie@gmail.com

Wim C. Helsdingen
Email: wc.helsdingen@casema.nl

Abigail F. Coster
Gary Stein
Schulte, Roth & Zabel LLP
Email: abigail.coster@srz.com
Email: gary.stein@srz.com
Attorney For: Dale Ellen Leff

Kelly A. Librera
Seth C. Farber
Winston & Strawn LLP
Email: klibrera@winston.com

Email: sfarber@winston.com
Attorney For: Diana P. Victor

Notices of Appearance

Alan Berlin, Esq.
Bernard V. Kleinman, Esq.
Aitken Berlin LLP
Email: adberlin@aitkenberlin.com
Email: attrnwlwyr@yahoo.com
Attorney For: Susan Saltz Charitable Lead Annuity Trust Susan Saltz Descendants Trust

Alan Nisselson
Howard L. Simon, Esq.
Windels Marx Lane & Mittendorf, LLP
Email: anisselson@windelsmarx.com
Email: hsimon@windelsmarx.com
Attorney For: Alan Nisselson, Interim Chapter 7 Trustee of Bernard L. Madoff

Amy J. Swedberg
Maslon Edelman Borman & Brand LLP,
Email: amy.swedberg@maslon.com
Attorney For: Amy J. Swedberg

Andrea J. Robinson
Wilmer Cutler Pickering Hale and Dorr LLP
Email: andrea.robinson@wilmerhale.com
Attorney For: SNS Bank N.V., SNS Global Custody B.V.

Andrew J. Ehrlich
Paul, Weiss, Rifkind, Wharton & Garrison LLP
Email: aehrlich@paulweiss.com
Attorney For: Andrew H. Madoff, individually and as Executor of the Estate of Mark D. Madoff, The Estate of Mark D. Madoff

Angelina E. Lim, Esq.
Johnson, Pope, Bokor, Ruppel & Burns, P.A.
Email: angelinal@jpfirm.com
Attorney For: Anchor Holdings, LLC

Anna Hadjikow
George Brunelle, Esq.
Brunelle & Hadjikow, P.C.
Email: ahadjikow@brunellelaw.com; brunellelaw@gmail.com
Email: gbrunelle@brunellelaw.com; brunellelaw@gmail.com
Attorney For: Alan D. Garfield, Barry E. Kaufman, BK Interest, LLC, Erin M. Hellberg, James H. Cohen, Marion Tallering-Garfield, Morrie Abramson, Robyn Berniker, The James H. Cohen Special Trust, The Marian Cohen 2001 Residence Trust

Arthur J. Steinberg
Richard A. Cirillo
King & Spalding LLP
Email: asteinberg@kslaw.com
Email: rcirillo@kslaw.com
Attorney For: Lemania SICAV-SIF, National Bank of Kuwait, S.A.K. ("NBK"), NBK Banque Privee and
counsel for the Pascucci Family

Barry G Sher
Paul Hastings LLP
Email: barrysher@paulhastings.com
Attorney For: Carlo Grosso, Federico Ceretti, FIM Advisors, LLP, FIM Limited

Barry R. Lax
Brian J. Neville
Lax & Neville, LLP
Email: blax@laxneville.com
Email: bneville@laxneville.com
Attorney For: PJFN Investors LP, Rose Less

Benjamin W. Loveland
Wilmer Cutler Pickering Hale and Dorr LLP
Email: benjamin.loveland@wilmerhale.com
Attorney For: BSI AG

Bennette D. Kramer
Schlam Stone & Dolan LLP
Email: bdk@schlamstone.com
Attorney For: Belfer Two Corporation

Brenda R. Sharton
Daniel M. Glosband
David J. Apfel
Goodwin Procter LLP
Email: bsharton@goodwinprocter.com
Email: dglosband@goodwinprocter.com
Email: dapfel@goodwinprocter.com
Attorney For: Ellenjoy Fields, Jane L. O'Connor as Trustee of the Jane O'Connor Living Trust, Jeffrey
A. Berman, Michael C. Lesser, Norman E. Lesser Rev. 11/97 Rev. Trust, Paula E. Lesser 11/97 Rev.
Trust, Russell deLucia

Brendan M. Scott
Klestadt Winters Jureller Southard & Stevens, LLP
Email: bscott@klestadt.com
Attorney For: Brendan M. Scott

Brett S. Moore
Porzio, Bromberg & Newman, P.C.,
Email: bsmoore@pbnlaw.com
Attorney For: Alain Rukavina, Court Appointed Liquidators for LuxAlpha Sicav and Luxembourg

Investment Fund, Paul Laplume

Bryan Ha
Richard E. Signorelli
Law Office of Richard E. Signorelli
Email: bhanyc@gmail.com
Email: richardsignorelli@gmail.com; rsignorelli@nycLITIGATOR.com
Attorney For: Richard E. Signorelli

Carmine D. Boccuzzi
Cleary Gottlieb Steen & Hamilton LLP
Email: cboccuzzi@cgsh.com
Attorney For: Citibank North America, Inc., Citibank, N.A., Citigroup Global Markets Limited

Carol A. Glick
Richard J. McCord
Certilman, Balin, Adler & Hyman LLP
Email: cclick@certilmanbalin.com
Email: rmccord@certilmanbalin.com
Attorney For: Alyssa Beth Certilman, Bernard Certilman, Clayre Hulsh Haft, Morton L. Certilman and Joyce Certilman

Carole Neville
Dentons US LLP
Email: carole.neville@dentons.com
Attorney For: SNR Customers

Chester Salomon
Becker, Glynn, Muffly, Chassin & Hosinski LLP
Email: csalomon@beckerglynn.com
Attorney For: SBM Investments, LLP, Weithorn/Casper Associated for Selected Holdings LLC

Dana M. Seshens
Karen E. Wagner
Davis Polk & Wardwell LLP
Email: dana.seshens@davispolk.com
Email: karen.wagner@davispolk.com
Attorney For: Sterling Equities Associates and Certain Affiliates

Daniel Holzman
Rex Lee
Robert S Loigman
Shusheel Kirpalani
Quinn Emanuel Urquhart & Sullivan, LLP
Email: danielholzman@quinnemanuel.com
Email: rexlee@quinnemanuel.com
Email: robertloigman@quinnemanuel.com
Email: susheelkirpalani@quinnemanuel.com
Attorney For: Kingate Euro Fund Ltd., Kingate Global Fund Ltd., Kingate Management Limited, KML Asset Management LLC

David A. Kotler
Dechert LLP
Email: david.kotler@dechert.com
Attorney For: Defendant Oppenheimer Acquisition Corp.

David J. Molton
Brown Rudnick LLP
Email: dmolton@brownrudnick.com
Attorney For: Kenneth M. Krys and Christopher D. Stride as Liquidators of and for Fairfield Sentry Limited

David B. Bernfeld
Jeffrey L. Bernfeld
Bernfeld, DeMatteo & Bernfeld, LLP
Email: davidbernfeld@bernfeld-dematteo.com
Email: jeffreybernfeld@bernfeld-dematteo.com
Attorney For: Dr. Michael Schur, Edith A. Schur

David Bolton
David Bolton, P.C.
Email: david@dboltonpc.com
Attorney For: David Bolton

David S. Golub
Silver Golub & Teitel, LLP
Email: dgolub@sgtlaw.com
Attorney For: Alexander Rabinovich, Arnold Kohn, Daniel L. Davis, Individually and as parent of H.D.D., Eric Rausher, Frank S. Katz, Howard Pomerantz, Jason M. Rausher, Marcia B Fitzmaurice, Maria Rabinovich, Maria Shuster, Marsha H. Rausher, Melissa Doron, Mitchell J. Rausher, Natasha Jane Rabinovich, P.A. Retirement Plan, parent of A.S.D., Paula S. Katz, Peggy Kohn (Arnold Kohn Executor of Peggy Kohn Estate), Richard Abramowitz & Pomerantz, Rita S. Katz (n/k/a Rita Starr Katz Davey), Robin S. Abramowitz, Samuel D. Davis, Theresa A. Wolfe, Thomas R. Fitzmaurice, Traci D. Davis, Trustees Richard Abramowitz and Howard L. Pomerantz, Vladimir Rabinovich, Wendy Sager Pomerantz

David S. Stone
Stone & Magnanini, LLP
Email: dstone@stonemagnalaw.com
Attorney For: Defendants David P. Gerstman, Janet Gerstman

David Y. Livshiz
Freshfields Bruckhaus Deringer US LLP
Email: david.livshiz@freshfields.com
Attorney For: Tensyr Limited

Dean Nicyper
Withers Bergman, LLP
Email: Dean.Nicyper@withersworldwide.com
Attorney For: Von Rautenkranz Nachfolger Special Investments LLC

Deirdre Norton Hykal
Willkie Farr & Gallagher LLP
Email: dhykal@willkie.com
Attorney For: Deirdre Norton Hykal

Douglas R. Hirsch
Sadis & Goldberg LLP
Email: dhirsch@sglawyers.com
Attorney For: Douglas R. Hirsch

Elise S. Frejka
Frejka PLLC
Email: EFrejka@FREJKA.com
Attorney For: Elise Scherr Frejka

Eric L. Lewis, Esq.
Baach Robinson & Lewis PLLC
Email: eric.lewis@baachrobinson.com
Attorney For: Andrew Laurence Hosking, Mark Richard Byers, Stephen John Akers

Erin Joyce Letey
Joseph E. Shickich, Jr.
Riddell Williams P.S.
Email: eletey@riddellwilliams.com
Email: jshickich@riddellwilliams.com
Attorney For: Microsoft Corporation and Microsoft Licensing, GP (collectively, "Microsoft")

Fletcher W. Strong
Wollmuth Maher & Deutsch LLP
Email: fstrong@wmd-law.com
Attorney For: Robert F. Weinberg

Frank F. McGinn
Bartlett Hackett Feinberg P.C.
Email: ffm@bostonbusinesslaw.com
Attorney For: Iron Mountain Information Management, Inc.

Fred H. Perkins
Michael Lago, Esq.
Morrison Cohen LLP
Email: fhperkins@morrisoncohen.com
Email: bankruptcy@morrisoncohen.com
Attorney For: Customer Claimant David Silver

Gary S. Lee
Morrison & Foerster LLP
Email: glee@mofo.com
Attorney For: Gary S. Lee

Gary Stein
Schulte, Roth & Zabel LLP

Email: gary.stein@srz.com
Attorney For: The Pati H. Gerber Defendants

Gary Woodfield
Haile, Shaw & Pfaffenberger, P.A.
Email: gwoodfield@haileshaw.com
Attorney For: Gary Woodfield

George R. Hirsch
Sills Cummis & Gross P.C.
Email: ghirsch@sillscummis.com
Attorney For: George R. Hirsch

George W. Shuster
Wilmer Cutler Pickering Hale and Dorr LLP
Email: george.shuster@wilmerhale.com
Attorney For: BSI AG, SNS Bank N.V., SNS Global Custody B.V.

Glenn P. Warmuth
Paula J. Warmuth
Stim & Warmuth, P.C.
Email: gpw@stim-warmuth.com
Email: pjw@stim-warmuth.com
Attorney For: Creditors, Michael Most and Marjorie Most

Gregory M. Dexter
Chaitman LLP
Email: gdexter@chaitmanllp.com
Attorney For: Aaron Blecker

Harold D. Jones
Jones & Schwartz, P.C.
Email: hjones@jonesschwartz.com
Attorney For: Harold D. Jones

Helen Davis Chaitman
Chaitman LLP
Email: hchaitman@chaitmanllp.com
Attorney For: Marsha Peshkin et al.

Howard Kleinhendler
Wachtel Missry LLP
Email: hkleinhendler@wmllp.com
Attorney For: Rosenman Family LLC

James H. Hulme
Arent Fox LLP
Email: hulme.james@arentfox.com
Attorney For: 1776 K Street Associates Limited Partnership, Albert H. Small, Bernard S. Gewirz, Carl S. Gewirz, Clarice R. Smith, Edward H. Kaplan, Eleven Eighteen Limited Partnership, Estate of Robert H. Smith, Irene R. Kaplan, Jerome A. Kaplan, Marjet LLC, Robert H. Smith Revocable Trust,

Robert P. Kogod

James M. Ringer, Esq.
Stuart I. Rich, Esq.
Meister Seelig & Fein LLP
Email: jmr@msf-law.com
Email: sir@msf-law.com
Attorney For: Jasper Investors Group LLC ("Jasper")

Jeff E. Butler
Clifford Chance U.S. LLP
Email: Jeff.Butler@CliffordChance.com
Attorney For: Cardinal Management, Inc., Dakota Global Investments, Ltd.

Joel L. Herz
Law Offices of Joel L. Herz
Email: joel@joelherz.com
Attorney For: Samdia Family, LP

John Lavin
Lavin & Associates, P.C.
Email: jlavin@lavinassociates.com
Attorney For: John J. Lavin

John M. Conlon
Mayer Brown LLP
Email: jconlon@mayerbrown.com
Attorney For: AXA Private Management, Fondauto Fondo de Pensiones, SA, Mutua Madrileña Automovilista Ramo de vida

Joshua A. Levine, Esq.
Simpson Thacher & Barlett LLP
Email: jlevine@stblaw.com
Attorney For: Spring Mountain Capital, LP

Judith L. Spanier, Esq.
Abbey Spanier Rodd & Abrams, LLP
Email: jspanier@abbeyspanier.com
Attorney For: ELEM/Youth in Distress Israel Inc. ("ELEM")

Kelly A. Librera
Seth C. Farber
Winston & Strawn LLP
Email: klibrera@winston.com
Email: sfarber@winston.com
Attorney For: Ariana Victor, Ellen G. Victor, holder of Bernard L. Madoff Investment Securities LLC Accounts 1ZA128-3 and 1ZA128-40, Justin Victor Baadarani, Leila Victor Baadarani, Shosharma Remark Victor

Lalit K. Jain

Law Offices of Lalit K. Jain Esq
Email: lkjesq@lkjesq.com
Attorney For: Dean Loren

Lindsay M. Weber
Quinn Emanuel Urquhart & Sullivan, LLP
Email: lindsayweber@quinnmanuel.com
Attorney For: Kingate Euro Fund Ltd., Kingate Global Fund Ltd.

Marianna Udem
ASK, LLP
Email: mudem@askllp.com
Attorney For: Marianna Udem

Mark S. Cohen
Cohen & Gresser LLP
Email: mcohen@cohengresser.com
Attorney For: Mark S. Cohen

Mark S. Mulholland
Thomas Telesca
Ruskin Moscou Faltischek, P.C.
Email: mmulholland@rmfpc.com
Email: ttelesca@rmfpc.com
Attorney For: DeMatteis FLP Assets, Irwin Kellner ("Kellner"), The 2001 Frederick DeMatteis Revocable Trust

Marsha Torn, Esq.
Calabrese and Torn, Attorneys at Law
Email: mcalabrese@earthlink.net
Attorney For: Lawrence Torn

Marshall R. King
Gibson Dunn
Email: mking@gibsondunn.com
Attorney For: Marshall R. King

Matthew A. Kupillas
Milberg Tadler Phillips Grossman LLP
Email: mkupillas@milberg.com
Attorney For: June Pollack

Max Folkenflik
Folkenflik & McGerity
Email: max@fmflaw.net
Attorney For: Allan R. Tessler, in his capacity as Trustee of the CRS Revocable Trust, Constance R. Sisler, individually, and in her capacity as Settlor and Trustee of the CRS Revocable Trust, CRS Revocable Trust, Edith G. Sisler, Joyce C. Auerbach Revocable Trust, Robert Auerbach Revocable Trust, Robert Auerbach, individually, Robert S. Bernstein, S. James Coppersmith Charitable Remainder Unitrust

Max Folkenflik

Folkenflik & McGerity

Email: max@fmlaw.net

Attorney For: Anna Kedersha, as parent of A.K, Antona G Wilson, Betty Tarr, Bonnie A Johnson, Individually and as parent of D.C.J., Carol P. Dargan, Cindy J Schacht, Cory D Johnson, Crescienzo J Boccanfuso, Cynthia Schrank Kane, David C Johnson, Diane C. Backus, Diane T. Levin, Dominick F. Boccanfuso, Douglas H. Johnson, Eugene G. Laychak, Jr., Everett L. Dargan, Gary S. Davis, individually and as parent of S.W.D. and J.F.D., Gerald A Wilson, Giuseppa A Boccanfuso, Giuseppe C. Basili, Grace A. Nash, Harold Murtha, Trustee of Murtha Enterprises, Inc. Profit-Sharing Plan, Jacqueline A Johnson, Jaime R Johnson, Jing W. Davis (now known as Amy Davis), Joanne Verses, Joyce C. Auerbach, individually, as Trustee of the Robert Auerbach Revocable Trust, and as Trustee of the Joyce C. Auerbach Revocable Trust, Jozef Kaczynski, Justin Kane, Linda Laychak, Madeline E Corish Estate, Margaret Pace, Margherita M. Basili, Mary Zarra, as parent of A.Z. and A.Z., Michael T. Nash, Midlands Surgical Associates, PA Profit Sharing Plan, parent of J.K.S, parent of K.H.S, parent of N.A.S., Patti E Schacht, Robert Levin, Shirley B. Sklar, Sol Davis, individually and as Trustee of the Sol Davis Retirement Plan, Sophia B Freitag, Steven E. Sklar, Thomas H. Nash, Trustee of Margherita M. Basili Retirement Plan and individually, William Sklar, William Sklar, Trustee of Pacific Plumbing and Heating Supply Company Profit-Sharing Plan, WR Johnson Co. Pension and Profit Sharing Plan

Michael I. Goldberg

Akerman LLP

Email: michael.goldberg@akerman.com

Attorney For: Michael I. Goldberg

Michael J. Riela

Ralph A. Siciliano

Tannenbaum Helpern Syracuse & Hirschtritt LLP

Email: Riela@thsh.com

Email: Siciliano@thsh.com

Attorney For: Odyssey Alternative Fund Limited

Michael V. Blumenthal

Thompson & Knight LLP

Email: Michael.Blumenthal@tklaw.com

Attorney For: Michael V. Blumenthal

Michael V. Ciresi

Ciresi Conlin LLP

Email: MVC@CiresiConlin.com

Attorney For: Michael V. Ciresi

Parvin K. Aminolroaya

Stephen A. Weiss

Seeger Weiss LLP

Email: paminolroaya@seegerweiss.com

Email: sweiss@seegerweiss.com

Attorney For: Barbara J. Weiss, Barbara Schlossberg, Bernard Seldon, Leslie Weiss and Gary M. Weiss, Lewis Franck, Marilyn Cohn Gross, Melvyn I. Weiss, Stephen A. Weiss, The M & B Weiss Family Limited Partnership of 1996 c/o Melvyn I. Weiss

Paul D. Moore
Duane Morris LLP
Email: PDMoore@duanemorris.com
Attorney For: Eleanore C. Unflat, Eleanore C. Unflat,in her capacity as co- trustee of the Eleanore C. Unflat Living Trust, Magnus A. Unflat, Magnus A. Unflat, in his capacity as co-trustee of the Eleanore C. Unflat Living Trust, The Eleanore C. Unflat Living Trust

Peter N. Wang
Foley & Lardner LLP
Email: pwang@foley.com
Attorney For: Orthopaedic Specialty Group, P.C. Defined Contribution Pension Plan Participants

Richard A. Kirby
RJK Invest Law, PBC
Email: kirby@investlaw.net
Attorney For: Richard A. Kirby

Richard F. Schwed
Shearman & Sterling LLP
Email: rschwed@shearman.com
Attorney For: Carl J. Shapiro et al., Harold S. Miller Trust Dated 12/4/64 FBO Elaine Miller, Lilfam LLC, Lilyan Berkowitz Revocable Trust Dated 11/3/95, Wellesley Capital Management

Richard G. Haddad
Otterbourg P.C.
Email: Rhaddad@OSHR.com
Attorney For: Richard G. Haddad

Richard P. Galler
The Law Office of Richard P. Galler
Email: richard@kgalaw.com
Attorney For: Richard Galler

Richard Yeskoo
Yeskoo Hogan & Tamlyn LLP
Email: Yeskoo@yeskoolaw.com
Attorney For: Carl T. Fisher, FGLS Equity LLC, Joan L. Fisher, The Trust U/A VIII of the Will of Gladys C. Luria F/B/O Carl T. Fisher

Robert J. Kaplan
Law Office of Robert J. Kaplan
Email: lawkap@aol.com
Attorney For: Michael W. Sonnenfeldt, MUUS Independence Fund LP

Robert A. Abrams
Steven H. Newman
Katsky Korins LLP
Email: rabrams@katskykorins.com
Email: snewman@katskykorins.com
Attorney For: David Cash, Estate of Richard L. Cash, Freda B. Epstein, Freda Epstein Revocable Trust, Gladys Cash, Gladys Cash and Cynthia J. Gardstein, James H. Cash, Jennifer Spring

McPherson, Jonathan Cash, Richard L. Cash Declaration of Trust Dated September 19,1994,
Richard Spring, S. H. & Helen R. Scheuer Family Foundation, The Jeanne T. Spring Trust, The Spring
Family Trust

Robert S. Horwitz
Conroy, Simberg, Ganon, Krevans, Abel, Lurvey, Morrow & Schefer, P.A.
Email: rhorwitz@conroysimberg.com; eservicewpb@conroysimberg.com
Attorney For: Andrew C. Sankin

Robert William Yalen
Assistant United States Attorney for the Southern District of New York
Email: robert.yalen@usdoj.gov
Attorney For: Attorney for the United States of America

Russell M. Yankwitt
Yankwitt & Associates LLC
Email: russell@yankwitt.com
Attorney For: Carol Rosen

Sanford P. Dumain, Esq.
Milberg Tadler Phillips Grossman LLP
Email: sdumain@milberg.com
Attorney For: Blumenthal & Associates Florida General Partnership, Gerald Blumenthal, Judith
Rock Goldman, June Pollack, Ruth E. Goldstein, The Horowitz Family Trust, The Unofficial
Committee of Certain Claim Holders

Sanford Rosen
Rosen & Associates, P.C.
Email: srosen@rosenpc.com
Attorney For: Amy Beth Smith, David A. Schustack, Judith S. Schustack, Robert J. Schustack, Shirley
Schustack Conrad

Schuyler D. Geller
Bellows & Bellows, P.C.
Email: sgeller@bellowslaw.com
Attorney For: Brian H. Gerber

Sedgwick M. Jeanite, Esq.
White and Williams LLP
Email: jeanites@whiteandwilliams.com
Attorney For: Fabio Conti

Seth L. Rosenberg
Clayman & Rosenberg LLP
Email: rosenberg@clayro.com
Attorney For: Seth L. Rosenberg

Shannon Scott
Steven R. Schlesinger
Jaspan Schlesinger LLP
Email: sscott@jaspanllp.com

Email: sschlesinger@jaspanllp.com

Attorney For: Amy Joel, Amy Luria Partners LLC, Andrew Samuels, David Richman, Estate of Richard A. Luria, Janet Jaffin Dispositive Trust and Janet Jaffin and Milton Cooper as Trustees, Jay Rosen Executors, Patricia Samuels, Peter Zutty, Robert Luria Partners, Samuels Family LTD Partnership

Shawn M. Christianson, Esq.

Buchalter Nemer, A Professional Corporation

Email: schristianson@buchalter.com

Attorney For: Oracle Credit Corporation, Oracle USA, Inc. ("Oracle")

Stephen Fishbein

Shearman & Sterling LLP

Email: sfishbein@shearman.com

Attorney For: Carl J. Shapiro et al.

Stephen M. Honig

Duane Morris LLP

Email: smhonig@duanemorris.com

Attorney For: Eleanore C. Unflat, Magnus A. Unflat, Magnus A. Unflat, in his capacity as co-trustee of the Eleanore C. Unflat Living Trust, The Eleanore C. Unflat Living Trust

Steven I. Froot

Boies, Schiller & Flexner LLP

Email: sfroot@bsflp.com

Attorney For: ZCM Asset Holding Company (Bermuda) LLC

Steven Storch

Storch Amini & Munves PC

Email: sstorch@samlegal.com

Attorney For: Alyse Joel Klufer as Trustee of the Robert and Alyse Klufer Family Trust "A", Alyse Klufer, individually and in her capacity as trustee of the Trust Under Article Fourth U/W/O Robert E. Klufer, Damien Cave, Elisabeth Klufer, Elisabeth Klufer, in her capacity as trustee of the Trust Under Article Fourth U/W/O Robert E. Klufer, Jane Shrake, Maxwell Greengrass, Michael Shrake, Nancy Greengrass, Natalie Greengrass, PJ Administrator LLC, Robert and Alyse Klufer Family Trust "A", Trust Under Article Fourth U/W/O Robert E. Klufer

Tony Miodonka

Finn Dixon & Herling LLP

Email: tmiodonka@fdh.com

Attorney For: Tony Miodonka

Vivian R. Drohan

Drohan Lee LLP

Email: vdrohan@dlkny.com

Attorney For: Vivian R. Drohan

Will R. Tansey

Ravich Meyer

Email: wrtansey@ravichmeyer.com

Attorney For: Will R. Tansey

William A. Habib, Esq.
Habib Law Associates, LLC
Email: wahabib@habiblaw.net
Attorney For: Anthony F. Russo